

(323) 881-2401

September 5, 2002

TO: EACH SUPERVISOR

FROM: P. MICHAEL FREEMAN

**REPORT ON THE FIRE DEPARTMENT'S SPECIAL TAX BY THE INDEPENDENT
CITIZENS' OVERSIGHT COMMITTEE (ICOC) FOR PROPOSITION E**

Attached is the Report of Committee Findings by the ICOC for the Fire Department's special tax. The ICOC has made their annual finding that expenditures of the special tax for 2001-02 were made in accordance with Proposition E (which authorized the special tax).

The report also states the ICOC's concurrence with my recommendation to your Honorable Board to increase the special tax for 2002-03. Your Board will be acting on the special tax levy for 2002-03 at your September 10, 2002 meeting.

The original Report of Committee Findings has been submitted to the Executive Officer of the Board of Supervisors.

PMF:da

Attachment

c: David E. Janssen, Chief Administrative Officer
Louisa Ollague, First District
Randi Tahara, Second District
Joseph Charney, Third District
Matt Knabe, Fourth District
Jennifer Plaisted, Fifth District
Violet Varona-Lukens, Executive Officer of the Board

August 28, 2002

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

REPORT OF COMMITTEE FINDINGS

The purpose of this letter is to report the findings of the Independent Citizens' Oversight Committee's (ICOC) review of the expenditure of the Fire Department's special tax revenue. As required by the provisions of the Proposition E special tax measure of 1997, the ICOC must review annually the special tax revenue to assure that it is being expended for fire protection or paramedic rescue services.

Background

In accordance with Proposition E, the Board established the ICOC. The ICOC consists of a representative from each Board office, a city council representative appointed by the Los Angeles County City Selection Committee, and the Chair of the Los Angeles County Economy and Efficiency Commission as an *ex officio* member. The duties prescribed for the ICOC are as follows:

- Meet at least once in each fiscal year.
- Review expenditures paid from the special tax to ensure that such expenditures are for "Fire Protection or Paramedic Rescue Services," which specifically include emergency paramedic rescue, fire fighting, search and rescue, and hazardous materials and disaster response.
- Report the Committee's findings to the Board of Supervisors, which satisfies the public reporting requirement.

The ICOC has met twice this year. The first meeting of the ICOC was held January 30, 2002, at which time the Fire Department's proposed Budget for 2002-03 was reviewed. The second meeting was held on August 28, 2002, at which time the Committee reviewed information from the book closing and ending fund balance for 2001-02, the adopted 2002-03 Budget, and the financial outlook for the Fire Department.

The Honorable Board of Supervisors
August 28, 2002
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Findings

With regard to the expenditures of the special tax in 2001-02 and the Fire Chief's recommended rates for 2002-03, the Committee: 1) finds that the 2001-02 expenditures were made in accordance with Proposition E, and 2) concurs that the Proposition E special tax be increased to the voter-approved limit for 2002-03 to \$52.93 per single family home, with a proportional increase in rates for other property use types, as recommended by the Fire Chief.

Respectfully submitted,

Stephen E. Frank

Jerold S. Gold

Jim Goldsworthy

Betty A. Johnson

Louisa Ollague

David Spence

Robert Philibosian

da

c: Executive Officer, Board of Supervisors

Honorable Board of Supervisors
August 23, 2001
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Findings

With regard to the expenditures of the special tax in 2000-01 and the Fire Chief's recommended rates for 2001-02, the Committee finds that:

Respectfully submitted,

Stephen E. Frank

Garth G. Gardner

Jerold S. Gold

Jim Goldsworthy

Betty A. Johnson

Alma D. Martinez

Robert Philibosian

da

c: Executive Officer, Board of Supervisors